Mr. Devoji Rao.—

Was there any profit from the Kolar District Railways in any year?

Secretary, Local and Legislative Departments.—

No.

Mr. Devoji Rao.—

How long has this state of things been going on?

Dewan.—

Ever since its commencement.

MR. G. RAMAPPA (Srinivaspur Taluk).—

Q.—**44.** (*a*) Are the Government aware that in the recent revision settlement, the dry lands on which the grafted mango trees are grown, are classed as garden lands and Bagayet assessment is levied on them?

(*b*) Are the Government also aware that it is not fair and just to class them as garden lands, as these trees are grown without any permanent source of water and also they are grown at an enormous cost?

(*c*) Will the Government be pleased to issue necessary instructions to the Survey Department to classify them as dry and not as garden lands?

SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT.

A.—(*a*) They are classed as gardens in the registers of the Survey department: but are assessed at rates not higher than the maximum rates levied on dry lands in the taluk.

(*b*) and (*c*) In view of the answer to clause (*a*), these questions do not arise.

MR. M. NARASINGA RAO (Kolar Gold Fields).—

Q.—**45.** Will the Government be pleased to state:—

(1) Whether the estimate for the repairs of the major tank of Gattu Madamangala village, Dasarahosahalli hobli, Bowringpet Taluk has been submitted to Government for sanction?

(2) Whether necessary allotment of funds has been proposed to be made for its repairs in the Budget Estimates for the year 1925-26?

(3) If the estimates have not been submitted to Government for sanction, will the Governmet be pleased to state the reason for the delay and by whom the delay is caused and when it is likely to be sanctioned ?

SECRETARY TO GOVERNMENT, PUBLIC WORKS DEPARTMENT.—

A.—(1) No estimate has been prepared for the repairs of the tank. If the interpellation relates to the restoration of the tank, the estimate amounting to Rs. 4,535 has been sanctioned for the work in March 1918.

(2) and (3) For the restoration estimate, it has not been found possible to make any provision so far, being a new work. The department on account of the limited grants at their disposal are attending to only completing half-finished works at present. The work will be taken up as soon as possible.

MR. J. NARANAPPA (Sidlaghatta Municipality).—

Q.—**46**. Will the Government be pleased to state.

(a) What was the total number of income-tax notices issued by Income-tax Officers in the year 1923-24 throughout the State ? In how many cases, in respect whereof the notices were so served, the tax was imposed ?

(b) Has it come to the notice of Government that the issue of notices causes hardship to many persons, although they may not be liable to income-tax ? Will Government find out some remedy ?

SECOND MEMBER.—

A.—*(a)* The member is referred to para 24 of the Income Tax Administration Report for 1923-24 which furnishes the information required.

(b) The hardship referred to by the member is one common to all fiscal enactments. Cases of unnecessary harassment, if any, may always be brought to the notice of the supervising authorities.